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राज्य सरकार तथा अन्य राज्य प्राधिकारियों द्वारा जारी किये गये
कानूनी आदेश तथा अधिसूचनाएं।

COMMERCIAL TAXES DEPARTMENT

NOTIFICATION

Jaipur, March 24, 2020

S.O.313 .-In exercise of the powers conferred by section 168 of the Rajasthan Goods and Services Tax Act, 2017 (Act No. 9 of 2017), read with sub-rule (5) of rule 61 of the Rajasthan Goods and Services Tax Rules, 2017 (hereafter in this notification referred to as the said Rules), I, Dr.Preetam B. Yashvant, Chief Commissioner, State Tax, Rajasthan, on the recommendations of the Council, hereby makes the following amendments in this department's notification No. F.17(131-pt-II) ACCT/ GST/ 2017/ 5579, dated the 24th March, 2020, namely:–

In the said notification, in the first paragraph, after the first proviso, the following provisos shall be inserted, namely: –

"Provided further that, for taxpayers having an aggregate turnover of more than rupees 5 crore rupees in the previous financial year, the return in **FORM GSTR-3B** of the said rules for the month of May, 2020 shall be furnished electronically through the common portal, on or before the 27th June, 2020:

Provided also that, for taxpayers having an aggregate turnover of up to rupees five crore rupees in the previous financial year, whose principal place of business is in the State, the return in **FORM GSTR-3B** of the said rules for the month of May, 2020 shall be furnished electronically through the common portal, on or before the 14th day of July, 2020.".

[F.17(131-Pt.-II)ACCT/GST/2017/]

Dr.Preetam B. Yashvant,
Chief Commissioner of State Tax,
Rajasthan, Jaipur.

Government Central Press, Jaipur.